	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
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भाग 4 (ग)
उप–खण्ड (II)
राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, December 10, 2020

S.O.420 :-In exercise of the powers conferred by section 9-A of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby orders that,-

1. interest and penalty payable on stamp duty shall be remitted in the following cases, namely:-
   (i) cases pending before the Collector (Stamps) upto the date of this notification in which the stamp duty payable has been deposited during the period from 10.12.2020 to 31.03.2021.
   (ii) cases filed before the Collector (Stamps) during the period from 10.12.2020 to 31.03.2021 in which the stamp duty payable has been deposited during the period from 10.12.2020 to 31.03.2021.
   (iii) cases adjudicated by the Collector (Stamps) upto the date of this notification in which the stamp duty payable has been deposited during the period from 10.12.2020 to 31.03.2021.
   (iv) cases pending before the Rajasthan Tax Board, Rajasthan High Court or in any other Court upto the date of this notification wherein party withdraws the case and submits the evidence of such withdrawal and the stamp duty payable has been deposited during the period from 10.12.2020 to 31.03.2021.
2. cases where stamp duty adjudicated by the Collector (Stamps) has already been deposited before the date of this notification, 80 percent reduction in the amount of interest and penalty payable on stamp duty shall be allowed if the remaining 20 percent amount of interest and penalty has been deposited during the period from 10.12.2020 to 31.03.2021.

3. cases pending before the Rajasthan Tax Board, Rajasthan High Court or in any other Court wherein the total amount of stamp duty payable has been deposited before the date of this notification and the party withdraws the case and submits the evidence of such withdrawal, 80 percent reduction in the amount of interest and penalty payable on stamp duty shall be allowed if the remaining 20 percent amount of interest and penalty has been deposited during the period from 10.12.2020 to 31.03.2021.
4. the amount deposited under proviso to the section 65 of the said Act for filing revision before the Rajasthan Tax Board, shall be adjusted towards the payment of stamp duty.
5. in the aforesaid cases stamp duty or any other amount already paid shall not be refunded.

[No.F.2(6)FD/Tax/2014 pt.-261]
By order of the Governor,
Tina Dabi,
Joint Secretary to the Government

Government Central Press, Jaipur.